

April 5, 1990

LB 720, 720A, 834, 851, 855, 855A, 896  
896A, 923, 960, 960A, 980A, 1183

business, I propose to sign and I do sign engrossed LB 720, LB 720A, LB 834, LB 851, LB 855, LB 855A, LB 896, LB 896A, LB 923, LB 960, and LB 960A. Mr. Clerk, LB 980A.

ASSISTANT CLERK: Mr. President, I have a motion on the desk. Senator Schmit would move to return the bill to Select File for specific amendment.

SPEAKER BARRETT: Senator Schmit, please.

SENATOR SCHMIT: Mr. President and members, I had hoped very earnestly that this bill would come up yesterday. I believe that this is one example of why perhaps we ought to seriously consider abolishing consent calendar. I was not on the floor at any time during the period of time that LB 1183 was discussed, either on General File or on Select File. I came on the floor during the reading of LB 1183 and was somewhat shocked to follow the reading and discover that this Legislature was in the process of making it a felony, a Class IV felony if any corporation or company failed to pay its taxes on time, and I discussed it just briefly with some of my fellow legislators, and they said, well, this is just personal taxes. But upon a very close reading of the bill, it did not appear to me to be that it only applied to personal taxes, and even then, I would have been opposed to it. My deep concern is that we have by the passage of this bill made it a felony, punishable by a \$10,000 fine and each day is a new offense, ladies and gentlemen, punishable by a similar type of fine, if you do not pay your taxes when due. Now there may be some of us in here who believe that it is easy to pay taxes, either personal or real, but that is not true. It is frequently true that we are not able to pay our taxes on time, and for that reason, we have required that a 14 percent interest charge be assessed against delinquent taxes. That, in itself, is a serious enough penalty in my estimation. What is even more concern to me is that we would indicate by this bill that there is a decision process left up to the local county attorney, I would... I suppose, if the situation is to be prosecuted or not because it says that if such officer willfully fails to pay the tax due to the county treasurer when so notified, he or she shall be guilty of a Class IV... felony, changed from a misdemeanor. It also says that he may be prosecuted. Now, ladies and gentlemen, we have seen enough of the preferential treatment that can happen to certain individuals in the commission of crimes without extending it to this kind of an act. I would suggest that if anyone of us in